

## **Units of Property for Use in Accounting for Additions and Retirements of Gas Plant**

### **Instructions**

1. The retirement units listed herein are prescribed and are to be accounted for in accordance with Gas Plant Instruction 10, Additions and Retirements of Gas Plant, of the Uniform System of Accounts for Private Natural Gas Utilities.

2. The list of units may be expanded by any utility without other authorization from the Commission, but the list shall not be condensed. Thus the units listed herein are of maximum size and, while subdivision thereof or the addition of other units is permitted, the combination or the increase in size of such units is not permitted without the approval of the Commission.

3. Wherever appropriate, the retirement of any retirement unit in the structures or equipment accounts shall include all costs of associated items which pertain solely to that unit, such as the cost of foundations, supports, ladders, runways, enclosures, guards, driving mechanisms, indicating, recording, and measuring devices with their mountings, starting, control, regulating, protective, and safety devices, switchboards, special lighting conduits and wiring, pipes, ducts, spouts, chutes, hoppers, etc.

4. The appearance of a retirement unit under an account warrants the inclusion of the unit in the account mentioned only when the text of the account also indicates the inclusion as the same unit frequently appears under more than one account.

The omission of an item from the list in an account or its inclusion in a functional system does not preclude its treatment as a retirement unit if it is relatively costly and not an integral part of a larger retirement unit. The List of General Retirement Units, instruction 6 below, should be read in connection with the lists under the respective accounts since in some cases retirement units have not been separately listed because they appear in the List of General Retirement Units and are common to more than one account. Likewise the List of General Retirement Units and these instructions should be considered in connection with listed retirement units designated as "system," etc. In these cases, particularly if "system," etc., be extensive, a component of such system, such as a relatively costly piece of apparatus not an integral part of a larger retirement unit, or a unit specified in the List of General Retirement Units, should be separately treated as a retirement unit.

5. It is contemplated that the list of units contained herein will be revised and amended from time to time as experience and conditions warrant.

NOTE A: The term "relatively costly" applies to the relationship of the cost of the item to the cost of other items in that particular account or subaccount for the particular station or plant.

NOTE B: The term "integral part" is used in a physical rather than a functional sense. For instance, both the pump and heat exchanger mounted separately in a vaporizing system will

be considered retirement units, as contrasted with a packaged unit where both would be considered an integral part of the package.

6. List of General Retirement Units:

In all accounts where they occur, the following shall be considered a retirement unit, if relatively costly and not an integral part of the retirement unit specifically listed.

- (1) Assembly for two or more retirement units.
- (2) Blower or fan.
- (3) Control installation, automatic, semi-automatic, or remote (such as pressure, speed, level, weight and volume regulators).
- (4) Coupling device, i.e., speed reducer, speed increaser, clutch coupling, etc.
- (5) Driving unit, i.e., prime mover, motor, gas engine, etc.
- (6) Enclosure for two or more retirement units (fence, guard railing, etc.).
- (7) Foundation for a unit of equipment, when not an integral part of a building and its usefulness is not intended to outlast the equipment for which provided.
- (8) Instrument or device for indicating, measuring, recording or weighing.
- (9) Landscaping (complete at one location).
- (10) Plant piping, a run of any system (oil, gas, steam, water, etc.), 6 inches or over in size, with or without valves, between two or more retirement units of property, and/or a header. (See Note A and item 16.)
- (11) Piping header, 6" and over in size, with or without valves and blocking. (See Note A and item 16.)
- (12) Platforms, ladders, stairs, runways (complete section).
- (13) Pump.
- (14) Road, walk, parking lot, etc.
- (15) Tank, vessel, bin, sphere, holder, etc.
- (16) Valve, power operated, pressure reducing, atmospheric relief, 6 inch nominal pipe size and larger or relatively costly valve.

NOTE: Whenever appropriate, the "piping" cost of additions and retirements shall include all costs for pipes, valves, fittings, specials, covering, hangers, supports, etc., pertaining to the run or header in question.

#### LIST OF RETIREMENT UNITS

(The article a, an, or the, as appropriate, should be read in connection with each retirement unit of property listed herein)

## PRODUCTION PLANT

### A. Manufactured Gas Production Plant

#### **305 Structures and improvements**

1. Air conditioning, ventilating system, heating system, or any combination thereof.
2. Bin or bunker (when part of structure framework).
3. Bridge, trestle, etc.
4. Bulkhead, retaining wall, etc.
5. Canal, dam, dock, pier, wharf, etc.
6. Drainage and sewerage system.
7. Elevator, crane, hoist, etc., complete with operating mechanism.
8. Equipment item, such as a generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without associated wiring, control equipment, etc.
9. Fence complete with gates.
10. Fire escape system.
11. Fire protection system.
12. Foundation (equipment) when includible in structure.
13. Light and power system complete.
14. Plumbing system.
15. Refrigeration system.
16. Railroad or track system, including culverts, etc.
17. Relief holder.
18. Roof, with or without supporting members. (A structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of structures to which lateral extensions have been made, even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof.)
19. Structure complete, with or without stack or chimney.
20. Tunnel, pipe line, etc.
21. Vacuum cleaning system.
22. Water basin or reservoir.
23. Water supply system, including well.
24. Yard drainage system.
25. Yard lighting system.

#### **306 Boiler plant equipment**

##### **A. Steam Boiler Installation:**

1. Boiler (each) complete with fuel burning equipment, furnace, furnace walls or arches, setting, grates, etc.
2. Desuperheater.
3. Foundation, boiler, when independent of structure.
4. Reheater, when separate from boiler.
5. Soot blower system for one boiler.

6. Superheater, when separate from boiler.

B. Draft Equipment:

1. Air duct system.
2. Air heater.
3. Breeching system.
4. Cinder or fly ash collecting equipment, such as cinder catcher, precipitator, hopper concentrator, etc.
5. Stack, with or without foundation.

C. Feed Water System:

1. Deaerator.
2. Economizer, when separate from boiler.
3. Heater, feed water (main or stage).
4. Heat exchanger.
5. Regulator, feed water.

D. Coal Fuel Equipment:

1. Bin or bunker not includible in structures.
2. Bin unloader.
3. Barge.
4. Capstan, winch or power moving equipment.
5. Car, lorry.
6. Car dumper, puller, shaker, thawing system, etc.
7. Chutes or spouts, system of.
8. Coal moving equipment (bulldozer, carry-all, tractor, drag scraper, etc.).
9. Conveyor system (belt, cable way, portable screw, etc.).
10. Crane (locomotive, gantry or monorail).
11. Crusher.
12. Dust collecting unit.
13. Electric trolley or third rail system.
14. Elevator (vertical, bucket, skip hoist).
15. Gates, chutes, downtakes, spreaders, or hoppers, for one boiler.
16. Hoist, or derrick.
17. Hopper, track or weigh.
18. Locomotive.
19. Sampling system.
20. Screening or sizing installation.
21. Separator, magnetic.
22. Structure, fuel handling (not includible in structures account).
23. Track system.
24. Trestle.
25. Weighing device, including track scale, coal meter, etc.

E. Pulverized Fuel Equipment:

1. Air filter or washer.

2. Air preheater.
3. Air compressor.
4. Conveyor.
5. Chutes, ducts or transport pipes, system of.
6. Coal feeder, raw or powdered.
7. Crusher.
8. Dryer.
9. Hopper or bin.
10. Pulverizer.
11. Screening or sizing installation.
12. Separator, electric or mechanical (dust collector or concentrated).

F. Oil Fuel Equipment:

1. Heater.

NOTE: See list of general retirement units.

G. Gas Fuel Equipment:

NOTE: See list of general retirement units.

H. Ash Handling Equipment:

1. Ash hopper (when not includible in structure).
2. Car.
3. Clinker grinder.
4. Conveyor or elevator.
5. Crane hoist or derrick.
6. Dust collecting system.
7. Electric trolley or third rail system.
8. Locomotive.
9. Removal system (vacuum, steam jet, or hydraulic).
10. Sluiceway or piping system.
11. Storage bin or pit.
12. Sump dredge.
13. Track system.

I. Water Supply and Purification System:

1. Pipe or tunnel, intake or discharge (when not includible in structure).
2. Water softener or purification system, including demineralizer, etc.
3. Well.

NOTE: See list of general retirement units.

J. Ventilating Equipment:

1. Air duct system.
2. Cooler or heater.

3. Washer.

K. Controls:

1. Automatic control installation.
2. Master controller installation.
3. Panel or panels, devoted to a single purpose, with equipment associated thereto.

L. Boiler Plant Piping and Miscellaneous:

NOTE: See list of general retirement units.

**307 Other power equipment**

A. Steam Power Equipment:

- a. Engine-driven Generating Installation:
  1. Drive or connection between engine and generator.
  2. Engine.
  3. Exciter, direct connected or belt-driven.
  4. Foundation, independent of structure.
  5. Generator.
  6. Governor control system.
- b. Turbo-generator Installation:
  1. Equipment, starting and turning.
  2. Exciter, direct connected or belt-driven.
  3. Foundation, independent of structure.
  4. Generator.
  5. Governor control system.
  6. Turbine.
- c. Condensing and Cooling Water System:
  1. Air ejector apparatus for one condenser.
  2. Condenser
  3. Condenser tube protective system (chemical, electric, electrolytic, etc.).
  4. Cooling tower.
  5. Intake or discharge, screen and mechanism.
  6. Spraying system.
- d. Central Generator Cooling System:
  1. Air duct system.
  2. Air washer.
  3. Cooler.
  4. Hydrogen system.
- e. Central Lubricating System:
  1. Accumulator.

2. Cooler.
  3. Purifier or filter.
- f. Controls:
1. Panel or panels, devoted to a single purpose, with equipment associated thereto.
- g. Engine and Turbine Plant Piping and Miscellaneous:

NOTE: See list of general retirement units.

B. Gas and Oil Power Equipment:

- a. Internal Combustion Engine:
  1. Air intake equipment for one engine.
  2. Engine, with or without foundation.
  3. Governor control system.
  4. Heat exchanger.
  5. Muffler.
  6. Stack.
  7. Starting and turning equipment.
  8. Panel or panels and instruments for one engine.
- b. Central Lubricating System:
  1. Cooler.
  2. Piping system, oil.
  3. Purifier or filter.
- c. Central Cooling Water System:
  1. Heat exchanger.
  2. Piping system, cooling water.
  3. Purification system, water.
  4. Spraying system.
  5. Tower, cooling.
- d. Central Starting System:
  1. Compressor.
  2. Piping system, starting.
- e. Central Intake Air Supply:
  1. Air duct system.
  2. Air filter or screen.
  3. Silencer.
- f. Central Exhaust Gas System:
  1. Heat exchanger or waste heat boiler.
  2. Muffler.
  3. Piping system, exhaust.
  4. Stack.

g. Fuel Holders, Producers, and Accessories:

1. Boiler, heating.
2. Booster.
3. Compressor.
4. Heater, not a part of tank.
5. Holder.
6. Piping system, fuel oil.
7. Piping system, gas.
8. Purifier.
9. Regenerator.
10. Scrubber or washer.
11. Vaporizing unit for butane gas.

C. Generators:

1. Exciter, direct connected or belt-driven.
2. Generator.
3. Panel or panels devoted to a single purpose, with equipment accessory thereto.

D. Accessory Electric Equipment:

1. Air compressor.
2. Air duct system.
3. Auxiliary generator set.
4. Battery charging set.
5. Capacitor, set or bank of.
6. Condenser, synchronous.
7. Conduit, with or without manholes, pullboxes and risers-continuous run between retirement units, or complete functional system, if appropriate.
8. Control installation, system operators.
9. Converter, synchronous or rotary.
10. Exciter, separately driven.
11. Fire protection system.
12. Frequency changer.
13. Frequency control system.
14. Fuse equipment, set of high tension.
15. Generator voltage regulator system.
16. Induction regulator.
17. Lightning arrester, 23KV or higher, set of.
18. Lighting system.
19. Oil circuit breaker or oil switch.
20. Panel or panels, devoted to a single purpose, with electric equipment accessory thereto.
21. Pole line, including attachments, conductors and supports.
22. Reactor or resistor.
23. Rectifier.
24. Storage battery, set or bank for station control and power.



25. Structure forming a support for one or more units of equipment.
26. Switches, airbreak, grounding or set of disconnecting.
27. Switchgear (compartment, cubicle, etc.) complete assembly.
28. Telemetering equipment, each installation.
29. Testing equipment, set of.
30. Truck switch with wiring and instruments.
31. Transformer, not accessory to a panel.
32. Unit station complete.
33. Wire and cable, including accessories-continuous run between retirement units, or complete functional system, if appropriate.

E. Miscellaneous Power Plant Equipment:

Each principal item, system or set of equipment such as:

1. Air compressor.
2. Air conditioning or ventilating equipment (portable).
3. Barge, boat, or similar item of marine equipment.
4. Car, railway.
5. Communication system, station signal of call.
6. Compressed air system.
7. Crane, hoist or derrick.
8. Exhaust heat exchanger.
9. Fire protection equipment (general station use).
10. Laboratory equipment, principal item, such as drying oven, calorimeter, etc.
11. Locomotive.
12. Oil reclaiming installation.
13. Tool, each principal item, such as forge, lathe, drill press.
14. Vacuum cleaning system.

NOTE: If any of the units of property listed above are a part of a structure and includible in account 305, Structures and Improvements, they shall be accounted for through that account.

### **308 Coke ovens.**

1. Bunker or bin (when independent of structure).
2. Charging lorry.
3. Clay mixer.
4. Coke oven.
5. Conveyor.
6. Door extractor.
7. Hydraulic main for one oven.
8. Pusher.
9. Quenching car.
10. Quenching tower.
11. Regenerator.
12. Reversing damper installation.
13. Wharf.

### **309 Producer gas equipment.**

1. Bunker or bin (when independent of structure).
2. Condenser or cooler.
3. Conveyer.
4. Driving apparatus or linkage for one producer.
5. Producer.
6. Producer gas holder.
7. Scrubber.
8. Separator.

### **310 Water gas generating equipment:**

1. Automatic charger.
2. Automatic control
3. Backrun valve.
4. Bunker or bin (when independent of structure).
5. Carburetor.
6. Control panel or board.
7. Dust collector.
8. Fuel and ash handling system.
9. Generator.
10. Hoist or elevator.
11. Oil heater.
12. Seal pot.
13. Superheater.

### **311 Liquified petroleum gas equipment:**

1. Boiler.
2. Bottling apparatus installation.
3. Compressor.
4. Calorimixer.
5. Carbureting system.
6. Heater.
7. Heat exchanger.
8. Mixing system.
9. Odorizing system.
10. Prime mover.
11. Proportioning system.
12. Superheater.
13. Storage system.
14. Vaporizing system.

### **312 Oil gas generating equipment.**

Use equivalent or similar units for other accounts.

### **313 Generating equipment-other process.**

Use equivalent or similar units for other accounts.

### **314 Coal, coke, and ash handling equipment.**

#### **A. Dock Equipment:**

1. Bridge.
2. Capstan or winch, power.
3. Conveyor.
4. Crane.
5. Elevator.
6. Loading tower.
7. Unloading device.

#### **B. Loading and Grading Equipment:**

1. Bin.
2. Bin unloader.
3. Chute.
4. Complete screen.
5. Crusher.
6. Grizzly.
  
7. Separator.
8. Skip hoist.

C. Yard Equipment:

1. Bridge.
2. Car.
3. Car puller.
4. Conveyor.
5. Conveyor structure.
6. Hoist.
7. Locomotive.
8. Pulverizing system.
9. Railroad siding.
10. Scales (platform, track, or other).
11. Signal system.
12. Track hopper.
13. Tractor.
14. Trestle.

**315 Catalytic cracking equipment**

1. Air dryer.
2. Air proportioning machine.
3. Alarm system.
4. Boiler.
5. Btu adjuster.
6. Calorimixer.
7. Catalytic furnace.
8. Compressor.
9. Condenser.
10. Cooler.
11. Cooling tower.
12. Cooling tower basin.
13. Crane.
14. Fractionalizing towers.
15. Filter.
16. Heater.
17. Heat exchanger.
18. Panel or panels, devoted to a single purpose, with equipment.
19. Separator.
20. Spray pond.
21. Turbine.
22. Unloading station.
23. Vaporizer.
24. Washer cooler.
25. Water treatment plant.
26. Well.

### **316 Other reforming equipment.**

Use equivalent or similar units shown for other accounts.

### **317 Purification equipment.**

1. Absorber or adsorber.
2. Actifyer.
3. Compressor.
4. Condenser.
5. Cooling coil.
6. Decanter.
7. Filter.
8. Oxide conditioner.
9. Purifying box.
10. Precipitator.
11. Scrubber.
12. Signal system.
13. Spray pond.
14. Stack.
15. Thionizer.
16. Tar extractor.
17. Washbox.
18. Washer cooler.
19. Well.

### **318 Residual refining equipment.**

#### **A. Ammonia Recovery Apparatus:**

1. Absorber or adsorber.
2. Condenser.
3. Decanter.
4. Drier.
5. Extractor.
6. Fixed still.
7. Free still.
8. Heat exchanger.
9. Lime Leg.
10. Lime mixer.
11. Well.

#### **B. Other Refining Equipment:**

Use equivalent or similar units shown for other accounts.

#### **C. Phenol Recovery Apparatus:**

Use equivalent or similar units shown for other accounts.

D. Sulphur Recovery Apparatus:

1. Autoclave.
2. Bin.
3. Filter.
4. Washer.

E. Tar Refining Apparatus:

1. Centrifuge.
2. Condenser.
3. Cooler.
4. Dehydrator.
5. Heater.
6. Still pot.
7. Well.

**319 Gas mixing equipment.**

1. Alarm system.
2. Alcohol units.
3. Calorimeter.
4. Compressor.
5. Control system.
6. Mixing system.
7. Odorizing system.
8. Oil fogger.
9. Scrubber.

**320 Other equipment.**

Each principal item, system or set of equipment such as:

1. Communication system.
2. Compressed air system.
3. Fire protection system.
4. First aid equipment.
5. Gasoline pump.
6. Machine shop equipment.
7. Odorizing equipment.
8. Office furniture and equipment.
9. Oil fogger.
10. Power equipment (portable).
11. Production laboratory equipment.
12. Signal system.
13. Telemetering equipment.
14. Works exhausters.

**B. Natural Gas Production Plant**

*B.1. Natural Gas Production and Gathering Plant*

**326 Gas well structures.**

**327 Field compressor station structures.**

**328 Field measuring and regulating station structures.**

**329 Other structures.**

(See Acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)

**330 Producing gas wells--well construction.**

1. Well. (Includes only costs incident to drilling wells.)

**331 Producing gas well--well equipment.**

1. Bailing equipment.
2. Boiler or heater, complete with accessories.
3. Casing head valve assembly, christmas tree.
4. Casing.
5. Derrick.
6. Pumping outfit.
7. Separator.
8. Tubing.

**332 Field lines.**

(See Acct. 367 - Transmission Mains for applicable retirement units of property.)

**333 Field compressor station equipment.**

(See Acct. 368 - Transmission Compressor Station Equipment for applicable retirement units of property.)

**334 Field measuring and regulating station equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for applicable retirement units of property.)

**335 Drilling and cleaning equipment.**

1. Bailing machine complete.

2. Boiler complete with accessories.
3. Derrick, hoist or crane.
4. Drilling machine or rig.
5. Special equipment, such as mud or water tanks, blowout preventors, etc.
6. Tanks, pumps, etc.

### **336 Purification equipment.**

1. Boiler complete with accessories.
2. Cooling tower, basin or pond.
3. Gas cleaner, cooler, separator, scrubber, etc.
4. Heat exchanger, fuel, gas, oil and water cooling, etc.
5. Panel or panels, devoted to a single purpose, with equipment associated thereto such as instruments, wiring, etc.
6. Piping.
7. Portable or packaged unit.
8. Power and light system complete.
9. Still or reboiler.
10. Sulfur removal apparatus.
11. Tank or vessel.

### **337 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

## *B.2. Products Extraction Plant*

### **341 Structures and improvements.**

(See Acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)



### **342 Extraction and refining equipment.**

1. Absorber, adsorber, reabsorber, still, dephlegmator, etc.
2. Air compressor, with or without driving unit and accessories.
3. Boiler complete with accessories.
4. Communication equipment, intrastation.
5. Cooling facilities; cooling tower, basin, pond, induced draft apparatus, etc.
6. Crane, trolley and hoist, etc.
7. Fire protection equipment.
8. Fuel measuring and regulating equipment. (See Acct. 369 for applicable units.)
9. Foundation.
10. Fractionating tower.
11. Furniture and fixtures and general equipment, etc. (See Accts. 391 and 398 for applicable units.)
12. Gas compressor, with or without driving unit and accessories.
13. Heat exchanger, fuel, gas, oil, or water cooling, etc.
14. Loading rack complete.
15. Panel or panels, devoted to a single purpose with equipment associated thereto such as instruments, wiring, etc.
16. Plant piping.
17. Power and light system.
18. Power generating equipment. (See Acct. 307 for applicable retirement units.)
19. Portable or package unit.
20. Pump, with or without driving unit and accessories.
21. Tank or vessel.
22. Water treatment system.
23. Water supply system.

### **343 Pipelines.**

(See Acct. 367 - Transmission Mains for applicable retirement units of property.)

### **344 Extracted products storage equipment.**

1. Foundation.
2. Regulator.
3. Tank or vessel.
4. Underground cavern.

### **345 Compressor equipment.**

(See Acct. 368 - Transmission Compressor Station Equipment for applicable retirement units of property.)

**346 Gas measuring and regulating equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for applicable retirement units of property.)

**347 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

**NATURAL GAS STORAGE PLANT****A. Underground Storage Plant****351 Structures and improvements.**

(See Acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)

**352 Wells.**

1. Bailing equipment.
2. Boiler or heater.
3. Casing.
4. Casing head valve assembly, christmas tree.
5. Derrick.
6. Separator.
7. Tubing.
8. Well (all intangible costs).

**353 Lines.**

(See Acct. 367 - Transmission Mains for applicable retirement units of property.)

**354 Compressor station equipment.**

(See Acct. 368 - Transmission Compressor Station Equipment for applicable retirement units of property.)

**355 Measuring and regulating equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for applicable retirement units of property.)

**356 Purification equipment.**

(See Acct. 336 - Natural Gas Production Purification Equipment for applicable retirement units of property.)

### **357 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

## **B. Other Storage Plant**

### **361 Structures and improvements.**

(See Acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)

### **362 Gas holders.**

1. Buried pipe holder (each bank or group).
2. Fire protection equipment.
3. Foundation, including pit and tank where integral with foundation.
4. Holder.
5. Holder heating system.
6. Hortonsphere and/or high pressure tanks.
7. Underground cavern.

### **363 Purification equipment.**

(See Acct. 336 - Natural Gas Production Purification Equipment for applicable retirement units of property.)

#### **363.1 Liquefaction equipment.**

1. Cold box.
2. Heat exchanger.
3. Compressors.
4. Condensers.
5. Instrumentation.
6. Pumps.
7. Separators.
8. Tanks.

### **363.2 Vaporizing equipment.**

1. Compressors.
2. Instrumentation.
3. Piping.
4. Pumps.
5. Valves.
6. Vaporizers.

### **363.3 Compressor equipment.**

(See Acct. 368 - Compressor Station Equipment for applicable retirement units of property.)

### **363.4 Measuring and regulating equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for applicable retirement units of property.)

### **363.5 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

## **C. Base Load Liquified Natural Gas Terminaling And Processing Plant**

### **364.2 Structures and improvements.**

1. Air conditioning system, ventilating system, heating system, or any combination thereof.
2. Bin or bunker (when part of structure framework).
3. Bridge, trestle, etc.
4. Bulkhead, retaining wall, etc.
5. Canal or dam.
6. Dock, pier, platform or wharf.
7. Drainage and sewerage system.
8. Elevator, crane, hoist, etc., complete with operating mechanism.
9. Fence complete with gates.
10. Fire escape system, nonmarine.
11. Fire protection system.
12. Foundation (equipment) when includible in structure.
13. Light and power system complete.
14. Plumbing system.
15. Railroad or track system, including culverts, etc.
16. Roof, with or without supporting members. (A structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an

entire roof. In the case of structures to which lateral extensions have been made, even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof.)

17. Structure complete, with or without stack or chimney.
18. Tunnel, pipe line.
19. Tunnel, marine.
20. Vacuum cleaning system.
21. Water basin or reservoir.
22. Water supply system, including well.
23. Yard drainage system.
24. Yard lighting system.

### **364.3 LNG processing terminal equipment.**

#### **A. Liquefaction processing equipment:**

1. Cooling units.
2. Heat exchanger.
3. Compressor.
4. Condenser.
5. Instrumentation.
6. Pumps.
7. Separators.
8. Tanks.

#### **B. Transfer system:**

1. Holders.
2. Blowers.
3. Instrumentation.
4. Piping.
5. Pumps.
6. Unloading arms.
7. Valves.

#### **C. Storage facilities:**

1. Berm or Dike.
2. Holders (Tanks).
3. Instrumentation.
4. Piping.
5. Valves.

#### **D. Vaporization system:**

1. Compressors.
2. Instrumentation.
3. Piping.
4. Pumps.
5. Valves

6. Vaporizers.

E. Btu stabilization equipment:

1. Compressors.
2. Heat exchangers.
3. Instrumentation.
4. Piping.
5. Pumps.
6. Valves.

F. Electric system:

1. Battery.
2. Generator.
3. Switchgear.
4. Motor control center.

G. Nitrogen system:

1. Compressor.
2. Holders (Tanks).
3. Instrumentation.
4. Piping.
5. Pumps.
6. Valves.

H. Truck loading system:

1. Loading racks.
2. Piping.
3. Pumps.
4. Tanks.
5. Other equipment.

I. Marine facilities:

1. Capstran.
2. Control power/pulpit.
3. Evacuation systems.
4. Unloading arms.

**364.4 LNG transportation equipment.**

1. LNG barge.
2. LNG maritime tankers.
3. LNG tank truck.
4. Other LNG transportation equipment.

**364.5 Measuring and regulating equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for applicable retirement units of property.)

#### **364.6 Compressor station equipment.**

(See Acct. 368 - Transmission Compressor Station Equipment for applicable retirement units of property.)

#### **364.7 Communication equipment.**

(See Acct. 397 - General Communication Equipment for applicable retirement units of property.)

#### **364.8 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

### **TRANSMISSION PLANT**

#### **366 Structures and improvements.**

##### **366.1 Compressor station structures.**

##### **366.2 Measuring and regulating station structures.**

##### **366.3 Other structures.**

NOTE: Many retirement units set forth in the following detail indicate the basic intention of treating relatively costly items as retirement units wherever they occur. Under certain conditions some small items, even though specifically listed, shall be considered part of larger units where they are not relatively costly (for instance, minor landscaping, equipment accessories, etc.) or where they are essentially packaged type units.

1. Air conditioning system, ventilating system, heating system, or any combination thereof.
2. Bin or bunker (when part of structure framework).
3. Bridge, trestle, etc.
4. Bulkhead, retaining wall, etc.
5. Canal, dam, dock, pier, wharf, etc.
6. Drainage and sewerage system.
7. Elevator, crane, hoist, etc., complete with operating mechanism.
8. Equipment item, such as a generator, engine, turbine, compressor, or similar item of equipment includible in structures, with or without associated wiring, control equipment, etc.
9. Fence complete with gates.
10. Fire escape system.

11. Fire protection system.
12. Foundation (equipment) when includible in structure.
13. Light and power system complete.
14. Plumbing system.
15. Refrigeration system.
16. Railroad or track system, including culverts, etc.
17. Roof, with or without supporting members. (A structure of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of structures to which lateral extensions have been made, even though having but one roof level, that part of the roof covering an entire section built at one time shall be considered an entire roof.)
18. Structure complete, with or without stack or chimney.
19. Tunnel, pipe line, etc.
20. Vacuum cleaning system.
21. Water basin or reservoir.
22. Water supply system, including well.
23. Yard, drainage system.
24. Yard lighting system.

### **367 Mains.**

1. Bridge, trestle, catenary suspension or other special overhead crossing structure.
2. Cathodic protection equipment; rectifier complete with transformer, or other power facility, including ground bed. (See item 8 below.)
3. Crossover or tie-over.
4. Drip. (See item 8 below.)
5. Header or other special construction feature.
6. Multiple mains connected to headers or other expensive construction feature.
7. Pigging or special cleaning assembly.
8. Pipe, 100 ft. length (may include pipe, fittings, specials, drips, joints, blocking, cathodic protection, clamps, and other accessory items.)
9. Revetment.
10. River crossing, aerial or submerged including header.
11. Scrubber, dust catcher or cleaner.
12. Tank or vessel.
13. Tunnel.
14. Valve, power operated, with or without appurtenant fittings, by-passes and platforms, 6" and larger. (See item 8 above.)

### **368 Compressor station equipment.**

#### **A. Compressor Equipment:**

1. Aeration tower.
2. Aftercooler.
3. Air cleaner, with or without piping.
4. Air compressing unit, with or without prime mover and accessories.



5. Agitator complete with motor and accessories.
6. Boiler complete (heating).
7. Boiler plant equipment. (For applicable retirement units of property see Account 306 - Boiler Plant.)
8. Cathodic protection equipment; rectifier complete with transformer, or other power facility, and ground bed.
9. Chlorinator.
10. Compressor - gas, with or without prime mover and accessories.
11. Cooling coil.
12. Cooling tower basin.
13. Cooling tower superstructure.
14. Coupling device, i.e. speed reducer, speed increaser, clutch coupling, etc.
15. Demineralizer.
16. Driving unit - prime mover.
17. Exciter.
18. Fan or blower, with or without prime mover and accessories.
19. Fin fan structure complete with supports.
20. Foundation.
21. Gauge board, panel or panels, devoted to a single purpose, with equipment accessory thereto.
22. Generator, with or without driving unit and accessories.
23. Heater, gas, complete with packing glands.
24. Heat exchanger.
25. Lube oil cooler, with or without piping.
26. Lube oil filter, with or without piping.
27. Main switchboard - panel or panels, devoted to a single purpose, with equipment accessory thereto.
28. Meter, displacement, or orifice including flanges, vanes, plates, etc.
29. Motor generator set, with accessories.
30. Motor control cubicle.
31. Muffler, with or without piping.
32. Odorizing equipment.
33. Other power equipment. (For applicable retirement units of property see Account 307 - Other Power Equipment.)
34. Piping header, 6" and over in size, with or without valves and blocking. (See Note A - General Instructions.)
35. Plant piping, a run of any system (oil, gas, steam, water, etc., 6 inches or over in size, with or without valves, between two or more retirement units of property and/or a header). (See Note A - General Instructions.)
36. Proportional feeder, with accessories.
37. Pump, with or without driving unit and accessories.
38. Regulator, pressure complete, with or without control equipment, including pilot regulators, fittings, etc.
39. Special or other costly prefabricated items of a special nature.
40. Supercharging equipment.
41. Switchgear (compartment, cubicle, etc.), complete assembly.

42. Tank or vessel such as absorber, air receiver, fractionator, preheater, scrubber, separator, still, storage tank, etc.
43. Telemetering equipment.
44. Transformer and/or capacitor not accessory to a panel.
45. Unit substation, complete. (For applicable retirement units of property see Account 307 - Other Power Equipment.)
46. Valve, power operated, pressure reducing, atmospheric relief, 6 inch normal size and larger or relatively costly.
47. Well.
48. Wire, cable, supports and duct lines. (For applicable retirement units of property see Account 307, Group D.)

**B. Fire Protection Apparatus:**

Each principal item of equipment such as:

1. Fire engine.
2. Foamite engine.
3. Hose cart, complete with hose.

**C. Office Furniture and Equipment:**

(See Account 391 for applicable retirement units of property.)

**D. Tools, Shop and Garage Equipment:**

(See Account 394 for applicable retirement units of property.)

**E. Laboratory Equipment:**

(See Account 395 for applicable retirement units of property.)

**F. Miscellaneous Equipment:**

Each principal item of equipment if includible in this account.

**369 Measuring and regulating station equipment.**

1. Automatic control equipment (including small regulators, pipe fittings and valves, etc.).
2. Calorimeter.
3. Fogger equipment or system.
4. Foundation.
5. Instruments. (See general instructions.)
6. Line heater.
7. Meter, displacement, or orifice including support, flanges, vanes and plates.
8. Odorizer equipment or system.
9. Panel or panels, devoted to a single purpose, with equipment associated thereto such as instruments, wiring, piping, etc.
10. Pit or vault.

11. Piping, a run of any system 6 inches or over in size with or without valves, between two or more units of property and/or a header. (See Note A General Instructions.)

12. Piping header, 6 inches and over in size, with or without valves or blocking. (See Note A General Instructions.)

13. Portable or package unit.

14. Regulator complete, with or without control equipment, including pilot regulators, fittings, etc.

15. Tanks and vessels, such as scrub-regulators, fittings, etc.

16. Telemetering equipment.

17. Valve, power operated, pressure reducing, atmospheric relief, 6 inch nominal pipe size and larger or relatively costly valve.

### **370 Communication equipment.**

Each principal item or set of equipment such as:

1. Antenna and supporting structure.

2. Carrier current coupling capacitor.

3. Carrier current transmitting and receiving set.

4. Intercommunicating telephone apparatus.

5. Microwave apparatus.

6. Receiver, stationary or mobile.

7. Storage battery set, or motor generator set.

8. Teletype apparatus.

9. Transmitter, stationary or mobile.

10. Wire, cable, supports and duct lines. (For applicable retirement units of property see Account 307, Group D.)

### **371 Other equipment.**

1. Air compressor.

2. Communication equipment, intrastation.

3. Fire protection equipment.

4. Gasoline dispensing equipment.

5. Hospital and infirmary equipment.

6. Laboratory equipment.

7. Odorizing equipment.

8. Office furniture and equipment.

9. Supervisory control (telemetering) equipment.

10. Tool, shop and garage equipment.

## **DISTRIBUTION PLANT**

### **375 Structures and improvements.**

(See Acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)

**376 Mains.**

(See Acct. 367 - Transmission mains for applicable retirement units of property.)

**377 Compressor station equipment.**

(See Acct. 368 - Transmission compressor station equipment for applicable retirement units of property.)

**378 Measuring and regulating station equipment - general.****379 Measuring and regulating station equipment - city gate check station.**

(See Acct. 369 - Transmission measuring and regulating station equipment for applicable retirement units of property.)

**380 Services.**

1. Complete service.

**381 Meters.**

1. Meter.

**382 Meter installations.**

1. Meter installation.

NOTE: At the option of the utility, meter installations may be accounted for as part of the cost installed of meters in accordance with the provisions of Acct. 381, Meters.

**383 House regulators.**

1. House regulator.

**384 House regulator installation.**

1. House regulator installation.

NOTE: At the option of the utility, house regulator installations may be accounted for as part of the cost installed of house regulators in accordance with the provisions of Acct. 383, House Regulators.

**385 Industrial measuring and regulating station equipment.**

(See Acct. 369 - Transmission Measuring and Regulating Station Equipment for

applicable retirement units of property.)

**386 Other property on customers' premises.**

Each principal item of equipment if includible in this account.

**387 Other equipment.**

(See Acct. 371 - Transmission Other Equipment for applicable retirement units of property.)

**GENERAL PLANT**

**390 Structures and improvements.**

(See acct. 366 - Transmission Structures and Improvements for applicable retirement units of property.)

**391 Office furniture and equipment.**

Each principal item of equipment such as:

1. Duplicating equipment, such as blueprint machine, photostat machine, offset press, photocopy machine, transcopy machine.
2. Mechanical processing equipment, such as key punch, sorter, tabulator, electronic calculator.
3. Office equipment, such as accounting machine, adding machine, calculating machine, coin counter, signature writer, typewriter.
4. Office furniture, such as desk, cabinet, safe, file.

**392 Transportation equipment.**

Each principal item of equipment such as:

1. Airplane.
2. Automobile
3. Boat.
4. Electrical vehicle.
5. Motor truck.
6. Motorcycle.
7. Tractor.
8. Trailer, wagon.

**393 Stores equipment.**

Each principal item of equipment such as:

1. Crane, hoist, or chainfall.
2. Counter, shelving, bins or racks, each location.

3. Portable elevating and stacking equipment.
4. Truck.

### **394 Tool, shop and garage equipment.**

Each principal item of equipment such as:

1. Garage and repair equipment, such as gasoline or oil pump, battery charging set, car lift, power driven greasing machine.
2. Shop equipment and tools, such as drill press, welding machine, forge, furnace, lathe, planer, shaper.
3. Tools and work equipment, such as pneumatic tool, welding set, power saw, transit, level, concrete mixer.

### **395 Laboratory equipment.**

Each principal item of equipment such as:

1. Analysis apparatus.
2. Analytical balance.
3. Automatic electronic prover.
4. Binocular electronic reader.
5. Calorimeter.
6. Centrifuge.
7. Drying oven.
8. Hydro-pneumatic meter tester.
9. Indicating transmitter.
10. Metameter test set.
11. Meter prover.
12. Odormeter.
13. Recording flow meter.
14. Recording orifice.
15. Test meter.
16. Vaportester.

### **396 Power operated equipment.**

Each principal item of equipment such as:

1. Air compressor, including driving unit and vehicle.
2. Back filling machine.
3. Boring machine.
4. Bulldozer.
5. Crane or hoist.
6. Digger.
7. Pile driver.
8. Pipe cleaning machine.
9. Pipe coating or wrapping machine.
10. Tractor.

11. Trencher.

**397 Communication equipment.**

Each principal item of equipment such as:

1. Antenna and supporting structure.
2. Carrier current coupling capacitor.
3. Carrier current transmitting and receiving set.
4. Intercommunicating telephone apparatus.
5. Microwave apparatus.
6. Receiver, stationary or mobile.
7. Storage battery set or motor generator set.
8. Teletype apparatus.
9. Transmitter, stationary or mobile.
10. Wire, cable, supports and duct lines.

(For applicable retirement units of property see Account 307, Group D.)

**398 Miscellaneous equipment.**

Each principal item of equipment if includible in this account.

**399 Other tangible equipment.**

Units to be assigned as items of property are included herein.